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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **TANAKA, Hisakazu et al.**

Group Art Unit: 1713

Serial No.: 10/088,107

Examiner: **Tatyana Zalukaeva**

Filed: **March 22, 2002**

P.T.O. Confirmation No.: 5051

For: **WATER ABSORBENT MATERIAL AND ABSORBENT ARTICLE USING SAME**

RESPONSE UNDER 37 CFR §1.116
- EXPEDITED RESPONSE -
GROUP ART UNIT 1713

MAILSTOP AF

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

December 21, 2004

Sir:

In response to the Office Action dated **August 26, 2004**, extended to **December 26, 2004**,
by a one-month Petition for Extension of Time, please amend the above-identified application as
follows:

Remarks/Arguments begin on page 2 of this paper.